



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Audits – Bay & Central Region
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February 6, 2008

Kristy Kelly
Mental Health Director
Lake County Mental Health Department
991 Parallel Drive
Lakeport, CA 95453

Dear Ms. Kelly:

AUDIT REPORT – LAKE COUNTY MENTAL HEALTH DEPARTMENT

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Lake County Mental Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 2,352,442	\$ 1,792,834	\$ (559,608)
Federal Share of Healthy Families/Medi-Cal	\$ 14,372	\$ 13,936	\$ (436)
State General Funds EPSDT Due State	\$ 684,023	\$ 506,482	\$ (177,541)

Kristy Kelly, Mental Health Director
February 6, 2008
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vickie Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


WALTER J. HILL, JR., MBA, EA
Chief of Audits


MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

LAKE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 2,236,543	\$ (555,296)	\$ 1,681,247
HEALTHY FAMILIES - FFP	(Sch. 2a)	14,372	(436)	13,936
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 2,250,915</u>	<u>\$ (555,732)</u>	<u>\$ 1,695,183</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 115,899	\$ (4,312)	\$ 111,587
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 115,899</u>	<u>\$ (4,312)</u>	<u>\$ 111,587</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,352,442	\$ (559,608)	\$ 1,792,834
HEALTHY FAMILIES - FFP		14,372	(436)	13,936
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 2,366,814</u>	<u>\$ (560,044)</u>	<u>\$ 1,806,770</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 684,023</u>	<u>\$ (177,541)</u>	<u>\$ 506,482</u>

SCHEDULE 2

**LAKE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	4,003,075	(961,444)	3,041,631
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	11,653	(774)	10,879
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	20,045	(608)	19,437
9. Total		<u>\$ 4,034,773</u>	<u>\$ (962,826)</u>	<u>\$ 3,071,947</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	4,014,728	(962,218)	3,052,510
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	20,045	(608)	19,437
25. Total		<u>\$ 4,034,773</u>	<u>\$ (962,826)</u>	<u>\$ 3,071,947</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**LAKE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 636,841	\$ (146,397)	\$ 490,444
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 274,593	\$ 42,008	\$ 316,601
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 274,593</u>	<u>\$ 42,008</u>	<u>\$ 316,601</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 2,005	\$ (61)	\$ 1,944
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 24,854	\$ (22,850)	\$ 2,004
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 2,005</u>	<u>\$ (61)</u>	<u>\$ 1,944</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 61,528	\$ 4,649	\$ 66,177
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 68,607</u>	<u>\$ 5,184</u>	<u>\$ 73,791</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,011,216	\$ (444,479)	\$ 1,566,737
46. Enhanced (Children)	(MH1979, Ln 17,17A)	7,582	(503)	7,079
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	137,296	21,005	158,301
50. U.R. Skilled Professional	(MH1979, Ln 14)	46,146	3,487	49,633
51. U.R. Other	(MH1979, Ln 15)	34,303	2,593	36,896
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 2,236,543</u>	<u>\$ (417,899)</u>	<u>\$ 1,818,644</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # 86 & 87)	0	137,397	137,397
56. Total SD/MC Reimbursement - FFP		<u>\$ 2,236,543</u>	<u>\$ (555,296)</u>	<u>\$ 1,681,247</u>

Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 13,064	\$ (397)	\$ 12,667
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	1,308	(40)	1,268
60. Total Healthy Families Reimbursement - FFP		<u>\$ 14,372</u>	<u>\$ (436)</u>	<u>\$ 13,936</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 2,250,915</u>	<u>\$ (555,732)</u>	<u>\$ 1,695,183</u>
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(To Sch. 1)

[illegible]

[illegible]

(To Sch. 1)

SCHEDULE 4

**LAKE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2003**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	4,245,604	(975,976)	3,269,628
(2) Total SD/MC Claims	4,069,765	0	4,069,765
(3) Percent % (Line 1/Line 2)	1.0432	(0.2398)	0.8034
(4) EPSDT Claims	1,524,620	0	1,524,620
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,590,484	(365,612)	1,224,872
(6) Cost Settled Baseline for EPSDT	181,870	0	181,870
(7) Net Cost Settlement Amount (Line 5 - Line 6)	1,408,614	(365,612)	1,043,002
(8) 48.56% of Cost Settlement Amount (Line 7 x 48.56%)	684,023	(177,541)	506,482
(8a) FY 2001-02 EPSDT Settlement (48.64% of Net Cost Settlement Amount (8))	1,417,248	(671,467)	745,781
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9)	684,023	(177,541)	506,482
(11) SGF Distribution (Settled and Audited)	1,148,749	0	1,148,749
(12) SGF Due County (State)	<u>(464,726)</u>	<u>(177,541)</u>	<u>(642,267)</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LAKE COUNTY MENTAL HEALTH				00017	88	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To disallow costs related to incarcerated individual Med Exp. (Rehab Option Manual p 2 - 7)	\$ 5,875,983	\$ (27,301)	\$ 5,848,682 *
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust A-87 COWCAP costs to agree with formally approved plan dated August 14, 2002.	** \$ 5,848,682	\$ (4,571)	\$ 5,844,111 *
3	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To disallow identified IMD costs (Crestwood Behavioral).	** \$ 5,844,111	\$ (774,597)	\$ 5,069,514 *
4	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To incorporate depreciation costs for the fixed assets capitalized in prior years.	** \$ 5,069,514	\$ 90,388	\$ 5,159,902
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LAKE COUNTY MENTAL HEALTH				00017	88	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
5	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 274,593	\$ (274,593)	\$ - *
6	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 24,854	\$ (24,854)	\$ - *
7	MH1960	11	C	NON-SD/MC ADMINISTRATION	\$ 168,439	\$ (168,439)	\$ - *
	MH1960	12	C	TOTAL ADMINISTRATION	\$ 467,886		\$ 467,886 *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs below.			
8	MH 1960	12	C	TOTAL ADMINISTRATION	** \$ 467,886	\$ (4,571)	\$ 463,315 *
				To adjust administrative costs in conjunction with Adjustment 2 (A-87 COWCAP costs).			
9	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ -	\$ 316,601	\$ 316,601
10	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** \$ -	\$ 2,004	\$ 2,004
11	MH1960	11	C	NON-SD/MC ADMINISTRATION	** \$ -	\$ 144,710	\$ 144,710
	MH1960	12	C	TOTAL ADMINISTRATION	** \$ 463,315		\$ 463,315
				To allocate administrative costs among SD/MC Administration, Healthy Families, and Non-SD/MC Administration based on the audited gross cost method percentages of 68.3339% for SD/MC, 0.4326% for Healthy Families, and 31.2335% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LAKE COUNTY MENTAL HEALTH				00017	88	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
12	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 61,528	\$ (61,528)	\$ - *
13	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	\$ 68,607	(68,607)	\$ - *
14	MH 1960	15	3	NON-SD/MC UTILIZATION REVIEW	\$ 73,201	(73,201)	\$ - *
				TOTAL UTILIZATION REVIEW COSTS	\$ 203,336		\$ 203,336 *
				To eliminate the reported distribution of Utilization Review Costs. Costs will be redistributed after adjustments to U/R costs below.			
15	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	** \$ -	\$ 66,177	\$ 66,177
16	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	** \$ -	73,791	\$ 73,791
17	MH 1960	15	3	NON-SD/MC UTILIZATION REVIEW	** \$ -	63,367	\$ 63,367
				TOTAL UTILIZATION REVIEW COSTS	** \$ 203,336		\$ 203,335
				To allocate Total Utilization Review Costs using the Medi-Cal Eligibility Factor percentage of 68.8362% for SPMP and Other UR and 31.1638% for Non-SD/MC UR for consistency with prior-year method.			
18	MH 1960	18	C	MODE COSTS	\$ 5,204,762	\$ (711,430)	\$ 4,493,332
				To adjust reported Mode Costs in conjunction with the following adjustments:			
				Adj. 1- Disallow incarcerated individual costs \$ (27,301)			
				Adj. 3 - Exclude IMD costs (Crestwood) \$ (774,597)			
				Adj. 4- Allow Associated Depreciation Costs \$ 90,468			
				<u>\$ (711,430)</u>			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider LAKE COUNTY MENTAL HEALTH				Provider Number 00017	No. of Adj. 88	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
19	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 121,934	\$ 25,792	\$ 147,726 *
20	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15)	\$ 5,082,828	\$ (737,302)	\$ 4,345,526 *
					<u>\$ 5,204,762</u>	<u>\$ (711,510)</u>	<u>\$ 4,493,252</u>
				To adjust reported Day Services and Outpatient Services in conjunction with Adjustment 18 based on County's reported allocation % (3.33% for Mode 10 and 96.67% for Mode 15, including Program 2)			
21	MH 1964	4	A	DAY SERVICES (MODE 10)	** \$ 147,726	\$ (152)	\$ 147,574
22	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15)	** \$ 4,345,526	\$ (4,400)	\$ 4,341,126
23	MH 1964	8	A	SUPPORT SERVICE (MODE 60)	\$ -	\$ 4,552	\$ 4,552
					<u>\$ 4,493,252</u>	<u>\$ -</u>	<u>\$ 4,493,252</u>
				To reclassify costs identified as Support Service based on County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider LAKE COUNTY MENTAL HEALTH				Provider Number 00017	No. of Adj. 88	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
24	MH 1966A	2		SERVICE FUNCTION 10/85	413	199	612
25	MH 1966A	2		SERVICE FUNCTION 10/95	512	188	700
26	MH 1966A	2		SERVICE FUNCTION 15/01	356116	(19,935)	336,181
27	MH 1966A	2		SERVICE FUNCTION 15/10	178691	14,589	193,280
28	MH 1966A	2		SERVICE FUNCTION 15/30	147743	(10,415)	137,328
29	MH 1966A	2		SERVICE FUNCTION 15/40	681,793	(92,471)	589,322
30	MH 1966A	2		SERVICE FUNCTION 15/50	461,697	(9,461)	452,236
31	MH 1966A	2		SERVICE FUNCTION 15/52	78720	(20,264)	58,456
32	MH 1966A	2		SERVICE FUNCTION 15/58	24063	(7,896)	16,167
33	MH 1966A	2		SERVICE FUNCTION 15/60	243,732	(19,078)	224,654
34	MH 1966A	2		SERVICE FUNCTION 15/70	227040	(24,449)	202,591
				To adjust total units to agree with the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LAKE COUNTY MENTAL HEALTH				00017	88	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED ALLOCATION OF COSTS TO SERVICE FUNCTIONS</u>			
35	MH 1966A	3	B	SERVICE FUNCTION 10/85	\$ 62,982	\$ 21,756	\$ 84,738
36	MH 1966A	3	C	SERVICE FUNCTION 10/95	\$ 58,952	\$ 3,884	\$ 62,836
37	MH 1966A	3	B	SERVICE FUNCTION 15/01	\$ 485,295	\$ (21,387)	\$ 463,908
38	MH 1966A	3	C	SERVICE FUNCTION 15/10	\$ 318,185	\$ 25,379	\$ 343,564
39	MH 1966A	3	D	SERVICE FUNCTION 15/30	\$ 295,580	\$ (51,473)	\$ 244,107
40	MH 1966A	3	E	SERVICE FUNCTION 15/40	\$ 1,198,663	\$ (151,117)	\$ 1,047,546
41	MH 1966A	3	F	SERVICE FUNCTION 15/50	\$ 928,207	\$ (124,337)	\$ 803,870
42	MH 1966A	3	G	SERVICE FUNCTION 15/52	\$ 174,021	\$ (70,113)	\$ 103,908
-	MH 1966A	3	B	SERVICE FUNCTION 15/58	\$ 54,764	\$ -	\$ 54,764
43	MH 1966A	3	H	SERVICE FUNCTION 15/60	\$ 938,907	\$ (198,040)	\$ 740,867
44	MH 1966A	3	I	SERVICE FUNCTION 15/70	\$ 689,207	\$ (150,615)	\$ 538,592
45	MH 1966A			SERVICE FUNCTION 60/40	\$ -	\$ 4,552	\$ 4,552
					<u>\$ 5,204,763</u>	<u>\$ (711,511)</u>	<u>\$ 4,493,252</u>
				To adjust the reported gross cost at the service function level in conjunction with Adjustments 18 to 23 using the RVS method of allocation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LAKE COUNTY MENTAL HEALTH				00017	88	JUNE 30, 2002	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
46	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	310,960	104,228	415,188 *
47	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	1,529,172	(556,962)	972,210 *
48	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	6,486	(3,173)	3,313 *
49	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	10,878	4,010	14,888 *
50	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	442	(290)	152 *
51	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	4,655	290	4,945 *
52	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	1,805	(594)	1,211 *
53	MH 1966A	11A	Total	HEALTHY FAMILIES - 10/01/02 to 06/30/03	8,759	953	9,712 *
		Info		TOTAL UNITS	1,873,157	(451,538)	1,421,619 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated May 4, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
54	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 415,188	(125,656)	289,532 *
55	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 972,210	119,127	1,091,337 *
56	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 3,313	(3,313)	0 *
57	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 14,888	(14,888)	0 *
58	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 152	(152)	0 *
59	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 4,945	(4,945)	0 *
60	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 1,211	(1,211)	0 *
61	MH 1966A	11A	Total	HEALTHY FAMILIES - 10/01/02 to 06/30/03	** 9,712	(9,712)	0 *
		Info		TOTAL UNITS	** 1,421,619	(40,750)	1,380,869 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LAKE COUNTY MENTAL HEALTH				00017	88	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
62	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 289,532	12,284	301,816 *
63	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,091,337	(37,097)	1,054,240 *
-	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
-	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	0	0 *
-	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 0	0	0 *
-	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
-	MH 1966A	11A	Total	HEALTHY FAMILIES - 10/01/02 to 06/30/03	** 0	0	0 *
		Info		TOTAL UNITS	1,380,869	(24,813)	1,356,056 *
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
64	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 301,816	125,650	427,466 *
65	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,054,240	(20,955)	1,033,285 *
66	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	3,313	3,313 *
67	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	14,888	14,888 *
68	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 0	442	442 *
69	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 0	4,655	4,655 *
70	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 0	1,805	1,805 *
71	MH 1966A	11A	Total	HEALTHY FAMILIES - 10/01/02 to 06/30/03	** 0	8,759	8,759 *
		Info		TOTAL UNITS	1,356,056	138,557	1,494,613 *
				To adjust for units determined by the Audits after investigated County's records and DMH claims report.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider LAKE COUNTY MENTAL HEALTH				Provider Number 00017	No. of Adj. 88	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
72	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 427,466	(4,981)	422,485
73	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,033,285	(26,430)	1,006,855
-	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 3,313	0	3,313
-	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 14,888	0	14,888
-	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 442	0	442
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 4,655	0	4,655
-	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 1,805	0	1,805
-	MH 1966A	11A	Total	HEALTHY FAMILIES - 10/01/02 to 06/30/03	** 8,759	0	8,759
		Info		TOTAL UNITS	1,494,613	(31,411)	1,463,202
				To adjust the SD/MC units of service/time to agree with the Audited Total Units for SFC 10/95, 15/52, and 15/58.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider LAKE COUNTY MENTAL HEALTH				Provider Number 00017	No. of Adj. 88	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS</u>			
74	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	15,219	37,916	53,135 *
75	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	88,967	52,787	141,754 *
			Info	TOTAL UNITS	104,186	90,703	194,889 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated May 4, 2007. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
76	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 53,135	(25,859)	27,276 *
77	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 141,754	3,801	145,555 *
			Info	TOTAL UNITS	** 194,889	(22,058)	172,831 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
LAKE COUNTY MENTAL HEALTH				00017	88	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
78	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 27,276	(5,130)	22,146 *
79	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 145,555	(12,729)	132,826 *
			Info	TOTAL UNITS	** 172,831	(17,859)	154,972 *
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
80	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 22,146	(6,018)	16,128
81	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 132,826	(51,896)	80,930
			Info	TOTAL UNITS	** 154,972	(57,914)	97,058
				To adjust for units determined by the Audits after investigated County's records and DMH claims report.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider LAKE COUNTY MENTAL HEALTH				Provider Number 00017	No. of Adj. 88	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SETTLEMENT</u>			
82	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 230,877	\$ (13,759)	\$ 217,118
83	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 2,236,543	\$ (417,899)	\$ 1,818,644
84	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	14,372	(436)	13,936
				TOTAL REIMBURSEMENT - COUNTY	\$ 2,250,915	\$ (418,335)	\$ 1,832,580 **
85	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.	\$ 115,899.00	\$ (4,312.00)	\$ 111,587.00
86	Sch. 2a	55	3	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY To incorporate the Quality Assurance Review results (report dated June 7, 2004).	* \$ 1,832,580	\$ (5,136)	\$ 1,827,444 **
87	Sch. 2a	55	3	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY To incorporate the Charting issue (letter from the County dated June 30, 2005 and April 4, 2006) and the result of Audits' special project.	* \$ 1,827,444	\$ (132,261)	\$ 1,695,183
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				LAKE COUNTY MENTAL HEALTH		Provider Number	00017	No. of Adj.	88	Fiscal Period Ended		June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS				As Reported		Increase (Decrease)		As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.										
88	Sch. 4	10		<u>ADJUSTMENTS TO REPORTED EPSDT</u> <u>STATE GENERAL FUND SETTLEMENT</u>				\$ 684,023		\$ (177,541)		\$ 506,482	
				TOTAL EPSDT SGF									
				To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider.									
</													

**LAKE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2003**

FINDING 1 – MENTAL HEALTH EXPENDITURES

Our review disclosed that the Mental Health Expenditures, MH 1960, ln. 1, col. 3 do not agree with the auditor-controller's report. and the County did not prepare and provide a reconciliation workpaper.

The County was not in compliance with the cost report instructions for MH 1960, ln. 1, col. 3 wherein it states in part that County legal entities should report the total gross expenditures for the county mental health department or division from the county auditor-controller's report. It also states that the reported amount on line 1, column 3 should match the total on the summary page of the auditor-controller's report, or the county should maintain workpapers that reconcile the amount reported on line 1, column 3 to the auditor-controller's report.

AUDIT AUTHORITY:

CMS Pub. 15-I, Section 2304
FY 02-03 Cost and Financial Reporting System Instruction Manual, pages 31.

RECOMMENDATION:

We recommend that the County comply with the cost report instructions and exercise due care in the preparation of the cost report. All workpapers utilized in the preparation of the cost report must be properly filed and kept to facilitate the audit.

AUDITEE'S RESPONSE:

The reconciliation workpaper was included at the bottom of the sheets submitted there were notes regarding the Auditor Controllers methods of Accrual. Our books did not match as we did not have the exact items the County Auditor Accrued for the prior year.

We have worked with the Auditor and have come up with better methods of tracking these accruals. We now have a list of accruals shared by the Auditor's office and our internal accounting. This problem should not recur.

**LAKE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2003**

FINDING 2 – FIXED ASSETS LIST AND DEPRECIATION SCHEDULES

Our review revealed that the County has included the adjustments for the Fixed Asset acquired in the FY 02/03 and its associated depreciation in MH 1961; however, it did not recognize incurred depreciation expenses in the prior years. This has been the concern for several years and was reported in the Management Report.

Federal regulations in effect during the audit period require that assets costing in excess of \$5,000 (as of January 1998) be capitalized and depreciated over the estimated useful life of asset. The County is required to maintain a fixed asset file that records the description of the asset, purchase date, acquisition cost, lifetime, salvage value, depreciation schedule, location, its current / disposition status, etc.

AUDIT AUTHORITY:

CMS Pub. 15-1, Section 100, 102, 104 and 2304

RECOMMENDATION:

Without maintaining a fixed asset inventory and its depreciation schedule, it is difficult to determine if depreciation and accumulated depreciation are correctly stated on the County general ledger. We recommend that the County devise and maintain a fixed asset listing and depreciation schedule to identify assets acquired and those assets not yet fully depreciated. This will also assist the County in properly calculating depreciation expense and accounting for all its depreciable assets.

AUDITEE'S RESPONSE:

We now have a complete depreciation schedule and have included same in subsequent Cost Reports.

**LAKE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2003**

FINDING 3 – CONTRACT PROVIDERS

Our review revealed that the County contracted with both Medi-Cal certified and Non Medi-Cal certified contract providers. However, the County only identified and prepared one cost report for Sutter Lakeside Community Service, and commingled the rest of the providers with the County's Cost Report. For this fiscal year's audit, we will settle and allow the associated SD/MC units related to these providers since all costs, total units, and SD/MC units were in the County's cost report.

Additionally, during the audit, it was found that Crestwood Behavioral Health, Legal Entity #00949, was a non Medi-Cal certified provider. We identified and disallowed \$774,597 associated with this legal entity, which was included in the County's allowable Cost for Allocation. The proper reporting of these costs is to report the costs as "Payments to Contract Providers", then prepare a separate cost report for the legal entity Crestwood Behavioral.

AUDIT AUTHORITY:

California Code of Regulations, Title 9, Section 640
FY 02-03 Cost and Financial Reporting System Instruction Manual, pages 1, 3, and 31.

RECOMMENDATION:

We recommend that the County review the cost report instructions and adhere to them by preparing a separate cost report for each of its contract legal entities and exclude all payments to contract providers on the County cost report. Failure to comply in future cost reports may result in additional audit adjustments and can jeopardize federal funds.

AUDITEE'S RESPONSE:

County now understands the Program 2 issue as well as the requirement for a cost report from all providers. We also understand Crestwood should not be included with the county's cost for Medi-Cal.

**LAKE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2003**

FINDING 4 – JAIL SERVICE

Our review revealed that the County included jail services costs as allowable Costs for Allocation. Services provided in jail or prison settings are non-reimbursable expenditures for the SD/MC program. An adjustment eliminating these costs should have been made and reported on either Line 4 of MH 1960 or the MH 1961. As a result, we made adjustment to eliminate these costs.

AUDIT AUTHORITY:

Short-Doyle/Medi-Cal Manual for the Rehabilitation Option and Targeted Case Management, page 2 –7.
Fiscal Year 2002-2003 Cost Report Instruction Manual, pages 32 and 36.

RECOMMENDATION:

We recommend that the County eliminate non-allowable jail program services costs from the SD/MC cost report in accordance with the above-cited audit authorities.

AUDITEE'S RESPONSE:

Back in 0203 we did include these costs, and we may have in 0304. I believe that year is when the audit for a prior year came to our attention that we were including these costs in errors. We have not included these costs since the time we discovered they were reported in error.

**LAKE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2003**

FINDING 5 – RETENTION AND MAINTENANCE OF RECORDS

During the audit, we experienced difficulty in gathering copies of sources that the County used to prepare the Cost Report. The County provided very limited working paper for this FY. Further, when we reviewed provided working papers, we found that they are inconsistent and unreliable.

AUDIT AUTHORITY:

Title 9, California Code of Regulations, Section 640

RECOMMENDATION:

Regulations require consistent maintenance of adequate and accurate accounting records. The County must keep adequate financial records and statistical data to support year-end documents filed with the Department of Mental Health. These records include, but are not limited to, all ledgers, books, vouchers, time sheets, payrolls, appointment schedules, client data charts, and schedules for allocating costs. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

The nature of working papers requires that proper control and adequate safeguards be maintained at all times. We strongly recommend the County to establish an archives policy that states the types of working paper, locations, retention period, access authorities, etc. We recommend that the County ensure all financial and statistical records utilized in the preparation of the SD/MC cost report be properly retained and be readily available for its internal and external review / reports purpose.

AUDITEE'S RESPONSE:

This was not true for the 0203 cost report. This is a finding from a prior cost report. We provided workpapers as requested and will continue to do so.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (10/04)

Fiscal Year 2002-2003

County: LAKE COUNTY
County Code: 17

Legal Entity: LAKE COUNTY MENTAL HEALTH		A	B	C
Legal Entity Number: 00017		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	2,289,975	3,965,363	6,255,338
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(291,979)	(291,979)
4	Other Adjustments (Provide Detail)			
5	Total Costs Before Medi-Cal Adjustments	2,289,975	3,673,384	5,963,359
6	Medi-Cal Adjustments from MH 1961			(803,457)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			5,159,902
	Administrative Costs (County Only)			
9	SD/MC Administration			316,601
10	Healthy Families Administration			2,004
11	Non-SD/MC Administration			144,710
12	Total Administrative Costs			463,315
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			66,177
14	Other SD/MC Utilization Review			73,791
15	Non-SD/MC Utilization Review			63,367
16	Total Utilization Review Costs			203,335
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			4,493,252
19	Total Costs - Lines 9 through 18			5,159,902

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (10/04)

Fiscal Year 2002-2003

County: LAKE COUNTY
County Code: 17

Legal Entity: LAKE COUNTY MENTAL HEALTH		A	B	C
Legal Entity Number: 00017		Salaries and Benefits	Other	Total Adjustments
1	Double billed/double paid by Medi-Cal		(64,489)	(64,489)
2	Refund of FFP for IMD exclusion 1995-2002		(645)	(645)
3	#HSM34104G BHC Heritage			
4	Reduce Expenditure for Capitalized Asset (Cubicals)		(22,619)	(22,619)
5	Depreciation (cubicals) SL 5 year (1 month in 02/03 FY)		377	377
6				
7	As Audited:			
8	Disallow IMD Cost (Crestwood)		(774,597)	(774,597)
9	Disallow incarcerated Individual Med. Exp		(27,301)	(27,301)
10	To adjust A-87 COWCAP costs		(4,571)	(4,571)
11	To allow F/A Depreciation Expense for the prior years		90,388	90,388
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(803,457)	(803,457)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2002-2003

County: LAKE COUNTY
County Code: 17

Legal Entity: LAKE COUNTY MENTAL HEALTH		A
Legal Entity Number: 00017		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	4,493,252
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	147,574
5	Outpatient Services (Mode 15 Program 1 + Program 2)	4,341,126
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	4,552
9	Total - Lines 2 through 8	4,493,252

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: LAKE COUNTY
County Code: 17

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Legal Entity: LAKE COUNTY MENTAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00017			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85	95				
1	Allocation Percentage		100.00%	57.42%	42.58%				
2	Total Units			612	700				
3	Gross Cost		147,574	84,738	62,836				
4	Cost per Unit			138.46	89.77				
5	SMA per Unit			177.60	115.14				
6	Published Charge per Unit			177.60	115.14				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		120	330				
8A		10/01/02 - 06/30/03		427	370				
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11		07/01/02 - 09/30/02							
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			65					
13	Medi-Cal Costs	07/01/02 - 09/30/02	46,238	16,615	29,623				
13A		10/01/02 - 06/30/03	92,336	59,123	33,213				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	59,308	21,312	37,996				
14A		10/01/02 - 06/30/03	118,437	75,835	42,602				
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	59,308	21,312	37,996				
15A		10/01/02 - 06/30/03	118,437	75,835	42,602				
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		9,000	9,000					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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DETAIL COST REPORT

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Fiscal Year 2002-2003

County: LAKE COUNTY
County Code: 17

County Code: 17			CR	CR	CR	CR	CR	CR		
Legal Entity: LAKE COUNTY MENTAL HEALTH			A	B	C	D	E	F	G	
Legal Entity Number: 00017			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	
Mode: 15 - Outpatient (Program 1)				01	10	30	40	50	52	
1	Allocation Percentage		100.00%	10.82%	8.02%	5.69%	24.44%	18.75%	2.42%	
2	Total Units			336,181	193,280	137,328	589,322	452,236	58,456	
3	Gross Cost		4,286,362	463,908	343,564	244,107	1,047,545	803,870	103,908	
4	Cost per Unit			1.38	1.78	1.78	1.78	1.78	1.78	
5	SMA per Unit			1.77	2.28	2.28	2.28	2.28	2.28	
6	Published Charge per Unit			1.77	2.28	2.28	2.28	2.28	2.28	
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units		07/01/02 - 09/30/02	82,121	48,710	28,533	147,131	280	17,264	
8A			10/01/02 - 06/30/03	207,954	118,407	68,090	324,533	4,880	41,192	
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02		135	120	560			
9A			10/01/02 - 06/30/03	25	379	120	1,925			
10	Enhanced SD/MC (Children) Units		07/01/02 - 09/30/02	90		60	292			
10A			10/01/02 - 06/30/03	670	1,545	90	955			
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03							
11	Healthy Families (SED) Units		07/01/02 - 09/30/02	150	601	20	854			
11A			10/01/02 - 06/30/03	1,925	1,392	720	3,762			
12	Non-Medi-Cal Units			43,246	22,111	39,575	109,310	447,076		
13	Medi-Cal Costs		07/01/02 - 09/30/02	841,892	113,322	86,584	50,719	261,532	498	30,687
13A			10/01/02 - 06/30/03	1,969,252	286,963	210,474	121,033	576,871	8,674	73,221
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02	1,079,869	145,354	111,059	65,055	335,459	638	39,362
14A			10/01/02 - 06/30/03	2,525,898	368,079	269,968	155,245	739,935	11,126	93,918
15	Medi-Cal Published Charges		07/01/02 - 09/30/02	1,079,869	145,354	111,059	65,055	335,459	638	39,362
15A			10/01/02 - 06/30/03	2,525,898	368,079	269,968	155,245	739,935	11,126	93,918
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02							
16A			10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02	9,687		240	213	995		
17A			10/01/02 - 06/30/03	45,365	34	674	213	3,422		
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02	12,425		308	274	1,277		
18A			10/01/02 - 06/30/03	58,188	44	864	274	4,389		
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02	12,425		308	274	1,277		
19A			10/01/02 - 06/30/03	58,188	44	864	274	4,389		
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02							
20A			10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02	750	124		107	519		
21A			10/01/02 - 06/30/03	10,129	925	2,746	160	1,698		
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02	962	159		137	666		
22A			10/01/02 - 06/30/03	12,992	1,186	3,523	205	2,177		
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02	962	159		137	666		
23A			10/01/02 - 06/30/03	12,992	1,186	3,523	205	2,177		
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02							
24A			10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03							
29	Healthy Families Costs		07/01/02 - 09/30/02	3,422	207	1,068	36	1,518		
29A			10/01/02 - 06/30/03	16,014	2,656	2,474	1,280	6,687		
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02	4,390	266	1,370	46	1,947		
30A			10/01/02 - 06/30/03	20,541	3,407	3,174	1,642	8,577		
31	Healthy Families Published Charges		07/01/02 - 09/30/02	4,390	266	1,370	46	1,947		
31A			10/01/02 - 06/30/03	20,541	3,407	3,174	1,642	8,577		
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02							
32A			10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs			1,389,850	59,677	39,303	70,346	194,303	794,698	0

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County: LAKE COUNTY			CR	CR				
County Code: 17								
Legal Entity: LAKE COUNTY MENTAL HEALTH			H	I	J	K	L	M
Legal Entity Number: 00017			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)			Function	Function	Function	Function	Function	Function
			60	70				
1	Allocation Percentage		17.28%	12.57%				
2	Total Units		224,654	202,591				
3	Gross Cost		740,867	538,592				
4	Cost per Unit		3.30	2.66				
5	SMA per Unit		4.23	3.41				
6	Published Charge per Unit		4.23	3.41				
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02	64,730	32,004				
8A		10/01/02 - 06/30/03	142,239	83,858				
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02	2,498					
9A		10/01/02 - 06/30/03	12,439					
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03	1,395					
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02	180					
11A		10/01/02 - 06/30/03	570	390				
12	Non-Medi-Cal Units		603	86,339				
13	Medi-Cal Costs	07/01/02 - 09/30/02	213,468	85,083				
13A		10/01/02 - 06/30/03	469,078	222,938				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	273,808	109,134				
14A		10/01/02 - 06/30/03	601,671	285,956				
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	273,808	109,134				
15A		10/01/02 - 06/30/03	601,671	285,956				
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	8,238					
17A		10/01/02 - 06/30/03	41,022					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	10,567					
18A		10/01/02 - 06/30/03	52,617					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	10,567					
19A		10/01/02 - 06/30/03	52,617					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03	4,600					
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03	5,901					
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03	5,901					
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02	594					
29A		10/01/02 - 06/30/03	1,880	1,037				
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	761					
30A		10/01/02 - 06/30/03	2,411	1,330				
31	Healthy Families Published Charges	07/01/02 - 09/30/02	761					
31A		10/01/02 - 06/30/03	2,411	1,330				
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		1,989	229,534				

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County: LAKE COUNTY
County Code: 17

TBS

Legal Entity: LAKE COUNTY MENTAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00017			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				58					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			16,167					
3	Gross Cost		54,764	54,764					
4	Cost per Unit			3.39					
5	SMA per Unit			2.28					
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		1,262					
8A		10/01/02 - 06/30/03		14,905					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/02 - 09/30/02	4,275	4,275					
13A		10/01/02 - 06/30/03	50,489	50,489					
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	2,877	2,877					
14A		10/01/02 - 06/30/03	33,983	33,983					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs								

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County: LAKE COUNTY
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Legal Entity: LAKE COUNTY MENTAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00017			Service	Service	Service	Service	Service	Service
Mode: 60 - Support		Mode Total	Function	Function	Function	Function	Function	Function
			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1					
3	Gross Cost	4,552	4,552					
4	Cost per Unit		4,552.00					
5	Non-Medi-Cal Units (Same as Line 2)		1					
6	Non-Medi-Cal Costs (Same as Line 3)	4,552	4,552					

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Legal Entity: LA

Legal Entity: LAKE COUNTY MENTAL HEALTH

County: LAKE COUNTY County Code: 17			REIMBURSEMENT TYPE				PC	Costs			SMA		
Legal Entity: LAKE COUNTY MENTAL HEALTH			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00017				Mode 55 S. F.'s 11-19, 31-39		Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09		S. F.'s 21-29								
1	Medi-Cal Costs	07/01/02 - 09/30/02							46,238	841,892	888,130	4,275	892,405
1A		10/01/02 - 06/30/03							92,336	1,969,252	2,061,589	50,489	2,112,078
2	Medi-Cal SMA	07/01/02 - 09/30/02							59,308	1,079,869	1,139,177	2,877	1,142,054
2A		10/01/02 - 06/30/03							118,437	2,525,898	2,644,335	33,983	2,678,318
3	Medi-Cal P. C.	07/01/02 - 09/30/02							59,308	1,079,869	1,139,177		1,139,177
3A		10/01/02 - 06/30/03							118,437	2,525,898	2,644,335		2,644,335
4	Medi-Cal N. R.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							46,238	841,892	888,130	2,877	891,008
5A		10/01/02 - 06/30/03							92,336	1,969,252	2,061,589	33,983	2,095,572
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02								9,687	9,687		9,687
6A		10/01/02 - 06/30/03								45,365	45,365		45,365
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02								12,425	12,425		12,425
7A		10/01/02 - 06/30/03								58,188	58,188		58,188
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02								12,425	12,425		12,425
8A		10/01/02 - 06/30/03								58,188	58,188		58,188
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02								9,687	9,687		9,687
10A		10/01/02 - 06/30/03								45,365	45,365		45,365
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02							46,238	851,579	897,817	2,877	900,694
11A		10/01/02 - 06/30/03							92,336	2,014,617	2,106,953	33,983	2,140,937
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02								750	750		750
12A		10/01/02 - 06/30/03								10,129	10,129		10,129
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02								962	962		962
13A		10/01/02 - 06/30/03								12,992	12,992		12,992
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02								962	962		962
14A		10/01/02 - 06/30/03								12,992	12,992		12,992
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02								750	750		750
16A		10/01/02 - 06/30/03								10,129	10,129		10,129
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							46,238	852,329	898,567	2,877	901,444
21A	(Excludes Refugees)	10/01/02 - 06/30/03							92,336	2,024,746	2,117,082	33,983	2,151,066
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02								3,422	3,422		3,422
23A		10/01/02 - 06/30/03								16,014	16,014		16,014
24	Healthy Families SMA	07/01/02 - 09/30/02								4,390	4,390		4,390
24A		10/01/02 - 06/30/03								20,541	20,541		20,541
25	Healthy Families P. C.	07/01/02 - 09/30/02								4,390	4,390		4,390
25A		10/01/02 - 06/30/03								20,541	20,541		20,541
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02								3,422	3,422		3,422
27A		10/01/02 - 06/30/03								16,014	16,014		16,014
	Less: Patient and Other Payor Revenues												
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
28A		10/01/02 - 06/30/03											
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02							46,238	852,329	898,567	2,877	901,444
35A		10/01/02 - 06/30/03							92,336	2,024,746	2,117,082	33,983	2,151,066
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02								3,422	3,422		3,422
37A		10/01/02 - 06/30/03								16,014	16,014		16,014
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/02 - 09/30/02											
38A		10/01/02 - 06/30/03											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %
MH 1978 (10/04)

Fiscal Year 2002-2003

County: LAKE COUNTY

County Code: 17

Legal Entity: LAKE COUNTY MENTAL HEALTH

Legal Entity Number: 00017		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
	Mode						
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services	46,238	92,336	23,766	47,737		
4	15 - Outpatient (Program 1)	851,579	2,014,617	437,712	1,038,645		
5	15 - Outpatient (Program 2)	2,877	33,983	1,479	17,399		
6	Totals	900,694	2,140,937	462,957	1,103,780		
7	Totals from MH1979	900,694	2,140,937	462,957	1,103,780		
8	Effective SD/MC FFP %					51.40%	51.56%

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

FFP % Source: MH1978 E8	FFP % Source: MH1978 F8
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